



Government of the
District of Columbia

2024

SCHEDULE L Lower Income Long-Term Homeowner Credit



2 4 9 9 9 0 1 1 0 0 0 2

Important: Read the instructions before completing this schedule. Print in CAPITAL letters, using black ink.

OFFICIAL USE ONLY
Vendor ID# 0002

Property Owner's Information

Eligible resident owner taxpayer identification number	Eligible resident co-owner taxpayer identification number	Daytime phone number
<input type="text"/>	<input type="text"/>	<input type="text"/>
Eligible resident owner first name	M.I.	Last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Eligible resident co-owner first name	M.I.	Last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Mailing address (number, street and suite/apartment number if applicable)		
<input type="text"/>		
<input type="text"/>		
City	State	Zip Code +4
<input type="text"/>	<input type="text"/>	<input type="text"/>
Square	Suffix	Lot
<input type="text"/>	<input type="text"/>	<input type="text"/>
Enter information from your real property tax bill or assessment. If a section is blank on your bill or assessment, leave it blank here.		
Property address, fill in if different from above (number, street and suite/apartment number if applicable)		
<input type="text"/>		
<input type="text"/>		
City	State	Zip Code +4
<input type="text"/>	<input type="text"/>	<input type="text"/>
Email Address		
<input type="text"/>		

Section A

- Do you own the property? ☐ Yes ☐ No *If you are a housing cooperative shareholder or member, see instructions.*
 - Is your property receiving the DC homestead deduction? ☐ Yes ☐ No
 - Have you lived in the property as your principal place of residence for at least seven consecutive years immediately prior to the last day of the tax year? ☐ Yes ☐ No
- If you answered no to 1, 2, or 3, you are not eligible for the credit. Continue only if you answered yes to 1, 2, and 3.

Section B Credit Calculation

4 Number of Household Members	<input type="text"/>
5 Household income limit, enter the amount from Section D (page 2)	5 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
6 Total Household Federal Adjusted Gross Income from Section C (page 2)	6 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
If Line 6 is greater than Line 5, stop here, you cannot claim the credit.	
Continue only if Line 6 is equal to or less than Line 5.	
7 DC real property tax for Tax Year 2024	7 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
8 DC real property tax for Tax Year 2023	8 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
9 Multiply the amount on Line 8 by 1.05 and enter the result here	9 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
10 Allowable credit (Line 7 minus Line 9)	10 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00

Signature Under penalties of law, I declare that I have examined this schedule and, to the best of my knowledge, it is correct.
Declaration of paid preparer is based on all information available to the preparer.

Eligible resident owner signature	Date	Eligible resident co-owner signature	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Send your signed and completed original schedule to:
Office of Tax and Revenue
1101 4th Street, SW FL4
Washington, DC 20024

Preparer's Tax Identification Number (PTIN)	Preparer's Phone Number
<input type="text"/>	<input type="text"/>



Section C Members of your household

List the federal adjusted gross income of each member of your household (attach a continuation sheet if necessary).

First name, middle initial, last name	Taxpayer identification number	Household federal adjusted gross income
		\$ 00
		\$ 00
		\$ 00
		\$ 00
		\$ 00
		\$ 00
Total Household Federal Adjusted Gross Income enter here and on Line 6		\$ 00

Section D Household Income Limit Table¹

Number of household members	Household income limit	Number of household members	Household income limit
1	\$54,145	5	\$85,085
2	\$61,880	6	\$92,820
3	\$69,615	7	\$100,555
4	\$77,350	8 or more	\$108,290

¹Source: U.S. Department of HUD, "HUD Program Income Limits," available at www.huduser.org.

Refund Options:

Mark one refund choice: ☐ Direct deposit **OR** ☐ Paper check

Direct Deposit. To have your refund deposited to your ☐ checking **OR** ☐ savings account, fill in oval and enter bank routing and account numbers. See instructions.

Routing Number Account Number

Lower Income Long-Term Homeowner Credit

What is the Lower Income Long-Term Homeowner Credit?

If you have no outstanding DC government liabilities, this credit gives you a refund from DC individual income tax for certain DC real property taxes imposed. Subtract the amount that equals 1.05 of the real property tax imposed for tax year 2023 from the real property tax imposed for tax year 2024. The difference is your potential refund.

Who is eligible?

A person claiming the credit must own, and have had real property taxes imposed on, a DC residence in which they have lived as a principal residence for at least seven consecutive years immediately prior to the last day of the tax year. Do not file Schedule L if your household income is more than the limit shown in the Section D Household Income table for the number of members of your household.

- Note: The credit is available only for real property or a unit in a cooperative housing association receiving the homestead deduction. There is only one credit allowed per household.
- If you are a member of or a shareholder in a housing cooperative which is receiving the homestead deduction for your unit, fill in the "Yes" ovals on Lines 1 and 2, Section A. If your answer is "Yes" to Line 3 in Section A, contact your housing cooperative's manager to determine the correct entries for Section B, Lines 7 and 8 based on your portion of the real property tax imposed on the entire housing cooperative property. Keep in your records

any documentation given to you by your housing cooperative's manager.

What is total household federal adjusted gross income?

In Section B, you must report the federal adjusted gross income of every member of your household, including any income not subject to DC income tax. To help you complete this calculation, obtain the federal adjusted gross income figure from all members of the household and total it in Section C. Household members are all the people you live with, whether or not they are related to you. For example, if you live in a house where you share the kitchen and bathroom with one or more persons, they are household members. If you rent out part of your house and share the kitchen and bath with a tenant, you must report the tenant's federal adjusted gross income as part of the total household income.

When is Schedule L due?

- The 2024 Schedule L must be filed by December 31, 2025.

How do you claim the credit?

- Complete the property owner's information and Sections A, B and C.
- Report the federal adjusted gross income of every member of your household.
- Mail this schedule to the Office of Tax and Revenue, 1101 4th Street, SW FL4, Washington, DC 20024.